

**TABLE OF CONTENTS**

FOREWORD	i
INTRODUCTION TO THE “DOD FINANCIAL MANAGEMENT REGULATION”	iii
PUBLICATIONS INCORPORATED	iv
TABLE OF CONTENTS	v
 Chapter 1	 General Reimbursement Procedures and Supporting Documentation 1-1
0101	Overview
0102	Policy and Procedures
Add 1	Appropriated Funds Cross Reference of Pricing Elements by Types of Sales
Add 2	DoD Working Capital Funds and Other Revolving Funds Cross Reference of Pricing Elements by Types of Sales
Add 3	Memorandum of Agreement (MOA)
Add 4	Universal Order Format
 Chapter 2	 Project Orders 2-1
0201	Introduction
0202	Applicability and Scope
0203	Definitions
0204	Advance Planning
0205	Conditions Governing Issuance and Acceptance of Project Orders
0206	Conditions Governing Performance of Project Orders
0207	Basis of Reimbursements to Performing Components
0208	Accounting for Cost of Performance
0209	Exemptions
 Chapter 3	 Economy Act Orders 3-1
0301	General
0302	Initiating and Economy Act Order
0303	Uses of Economy Act Orders
0304	Policy
0305	Ordering and Payment Procedures
0306	Reimbursements
0307	Accounting

Chapter 4	User Charges	4-1
0401	Overview	
0402	Policy and Procedures	
0403	Responsibilities	
0404	Charges and Fees	
0405	Collections	
0406	Legislative Proposals	
Apx 1	Benefits Not to be Charged	
Apx 2	Schedule of Fees	
★Chapter 5	Disposition of Proceeds from Department of Defense Sales of Surplus Personal Property	5-1
★	0501 Overview	
★	0502 Policy and Procedures	
Chapter 6	Chief Financial Officer's Annual Reimbursable Rates	6-1
0601	General	
0602	Purpose	
0603	Applicability	
0604	Responsibilities	
0605	Reimbursable Rate Exhibits	
Appendix		
A	Service Academy Foreign Cadet	6-A-1
B	Civilian/Military Equivalency, DoD WCF	6-B-1
C	Civilian Personnel Fringe Benefit	6-C-1
D	Contract Administration Services	6-D-1
E	DoD Owned Fixed Wing Aircraft	6-E-1
F	Food Service	6-F-1
G	DoD Owned Helicopters	6-G-1
H	Medical and Dental Services	6-H-1
I	Military Composite Standard Pay	6-I-1
J	National Aeronautics and Space Administration (NASA)	6-J-1
K	Telephone Class B Service	6-K-1
Chapter 7	International Narcotics Control Program	7-1
0701	Overview	
0702	Support of the International Narcotics Control Program (INCP)	

Chapter 8	International Acquisition and Cross-Servicing Agreements	
	Summary of Major Changes	
0801	Overview	
0802	Policy and Procedures	
0803	Accounting for Reimbursable Logistical Support, Supplies, and Services	
0804	Acquisition and Cross-Servicing Reports	
0805	Other Requirements	
0806	Pricing Reimbursable Transactions	
0807	Disposition of Proceeds	
Chapter 9	Support of International Military Activities	9-1
	0901 Overview	
	0902 General	
	0903 Responsibilities	
	0904 Policy and Procedures	
	0905 Scope of Budget for International Military Headquarters and Agencies	
	Enc 1 International Military Headquarters	
Chapter 10	Unit Exchange of Training and Related Support Between the United States and Foreign Countries	10-1
	1001 Overview	
	1002 Policy and Procedures	
	1003 Reporting Responsibilities	
Chapter 11	Special or Technical Services to State and Local Governments	11-1
	1101 Overview	
	1102 Policy and Procedures	
Chapter 12	Major Range and Test Facilities	12-1
	1201 Overview	
	1202 Policy and Procedures	
Chapter 13	DoD Support to United States Commercial Space Activities	13-1
	1301 Purpose	
	1302 Background	
	1303 Applicability	
	1304 Pricing	
	1305 Billing	
	1306 Disposition of Collections	

Chapter 14	Sale of Samples, Drawings, Information, Equipment, and Certain Services by a Government Laboratory, Center, Range, or Other Testing Facility	14-1
1401	Overview	
1402	Policy and Procedures	
1403	Fees and Charges	
1404	Definitions	
Chapter 15	Training of Special Operations Forces with Friendly Foreign Forces	15-1
1501	Overview	
1502	Policy and Procedures	
Chapter 16	Accounting for Production and Sale of Forest Products	16-1
1601	Overview	
1602	Policy and Procedures	
1603	Responsibilities	
Apx 1	Definitions	
Apx 2	Coordination and Reporting Requirements	
Chapter 17	Offsetting Receipts	17-1
1701	Overview	
1702	General Standards	
1703	Accounting and Reporting Standards for Offsetting Receipts	
1704	Use of Accounting Data for Budget Submissions	